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**POWER OF ATTORNEY WITH REVOCATION
AND CERTIFICATE UNDER 37 CFR 3.73(b)**

Revoking any and all powers of attorney heretofore given in the matter of the above-entitled application, the undersigned, assignee of the entire interest in the above-identified application, hereby appoints the attorneys listed below of the firm of WOODCOCK WASHBURN KURTZ MACKIEWICZ & NORRIS LLP, One Liberty Place - 46th Floor, Philadelphia, Pennsylvania, 19103, as attorneys for applicant, with full power of substitution and revocation, to prosecute this application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent and Trademark Office connected therewith.

(A)

PATENT

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A Statement under 37 C.F.R. §3.73(b) and copies of relevant documents accompany this Revocation of Power of Attorney.

STATEMENT UNDER 37 C.F.R. §3.73(b)

David Michael & Co., Inc., states that it is an assignee of the entire right, title, and interest; in the patent application/patent identified above by virtue of an assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the Patent and Trademark Office on April 2, 2001 at Reel 011674, Frame 0950 (copy attached).

The undersigned (whose title is supplied below) is empowered to act on behalf of the assignee.

Wm B Rossman 2/8/02

Signature

Name: William B. Rossman

Title: President, Chief Operating Officer

Date: